

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INCORPORATED,)	
)	
Plaintiff,	)	Civil Action No. C-01-02-411
)	
V.	)	JUDGE SANDRA S. BECKWITH
	)	( X. J.; HOGAN, M.J.)
CONTINENTAL CASUALTY)	
INSURANCE COMPANY	)	AFFIDAVIT OF
	)	<u>FREDERIC R. MINDLIN</u>
Defendant.)	
)	

STATE OF NEW YORK)
)ss.:
COUNTY OF NEW YORK)

FREDERIC R. MINDLIN, being duly sworn, deposes and says:

1. I am a member of the law firm of Mound Cotton Wollan & Greengrass, attorneys for defendant, Continental Casualty Insurance Company ("Continental") and I am fully familiar with the facts and circumstances of this proceeding. I submit this affidavit in conjunction with Continental's motion *in limine* to preclude the expert testimony of Thomas Cochran, Miles Hilsinger, Mary Lynn Lage, C.P.A. and Earl Rynston because plaintiff has failed to produce expert witness reports for these witnesses. The expert testimony of Thomas Cochran should also be precluded on the grounds that his testimony is irrelevant and seeks to provide legal conclusions.

RELEVANT EXHIBITS

2. Annexed hereto as Exhibit 1 is a true and correct copy of the Court's Calendar Order filed on September 11, 2002 setting forth the dates by which the parties must disclose expert witnesses and produce expert reports:

Plaintiff identify primary experts: March 4, 2003
Plaintiff produce primary reports: April 4, 2003
Defendant rebuttal for identifying primary experts: May 6, 2003
Defendant rebuttal for producing primary reports: June 6, 2003.

3. Annexed hereto as Exhibit 2 is Plaintiff's Notice of Expert Witnesses served on March 4, 2003 naming experts Earl Rynston, Mary Lynn Lage, C.P.A. and Miles Hilsinger. A Curriculum Vitae was attached for Ms. Lage.

4. By letter dated April 9, 2003, plaintiff submitted a "Curriculum Vitae" for Earl Rynston in the form of an e-mail correspondence from Mr. Rynston to counsel for plaintiff. A copy of the April 9, 2003 letter with attached e-mail is annexed hereto as Exhibit 3.

5. Annexed hereto as Exhibit 4 is Defendant's Notice of Expert Witness served on May 6, 2003.

6. Annexed hereto as Exhibit 5 is a copy of Defendant's Expert Report filed on June 5, 2003. By cover letter of the same date, counsel for defendant requested an expert report for each of plaintiff's experts in accordance with the Court's September 11, 2002 Calendar Order.

7. Annexed hereto as Exhibit 6 is Plaintiff's Request For Leave To Extend Time To Disclose Expert Witnesses served on June 6, 2003.

8. Annexed hereto as Exhibit 7 is the Court's Amended Calendar Order filed on June 10, 2003 which grants Plaintiff's Request For Leave To Extend Time To Disclose Expert Witnesses and amends the deadline for plaintiff to identify primary experts to August 6, 2003 and amends the deadline for plaintiff to produce primary reports to September 5, 2003.

9. Annexed hereto as Exhibit 8 is the Court's Amended Calendar Order filed July 10, 2003 granting defendant a 30 day extension following plaintiff's expert witness reports to disclose additional rebuttal expert witnesses and 30 days to submit additional rebuttal expert reports.

10. Annexed hereto as Exhibit 9 is Plaintiff's Disclosure of Expert Witnesses which names Thomas W. Cochran, Jr. as plaintiff's expert witness and provides that "Mr. Cochran will testify concerning the nature and purpose of boiler and machinery insurance, coverage afforded by defendant's Policy No. BM1098742493 to plaintiff's loss, and ambiguities in policy language.

11. Annexed hereto as Exhibit 10 is a letter from plaintiff's counsel to counsel for defendant requesting an additional seven days to produce Mr. Cochran's expert report.

12. Despite the extensions of time granted by this Court and counsel for defendant, plaintiff has failed to produce an expert report for any of its four expert witnesses.

INSTANT MOTION

13. The preclusion of expert testimony by Mr Cochran, Ms. Lage, Mr. Hilsinger and Mr. Rynston is proper in this case because plaintiff has failed to produce any expert report in accordance with Fed.R.Civ.P. 26(a)(2)(B) and this Court's June 10, 2003 Amended Calendar Order.

14. Defendant has complied with this Court's Calendar Order by notifying plaintiff of expert witness Joel Chenevey, C.P.A. by May 5, 2003 (Exhibit 4) and producing Mr. Chenevey's expert report by June 6, 2003 (Exhibit 5).

15. This motion *in limine* is also submitted to preclude the testimony of Mr. Cochran. According to plaintiff, Mr. Cochran will testify as to "the nature and purpose of boiler and machinery insurance, coverage afforded by defendant's Policy No. BM1098742493 to plaintiff's loss, and ambiguities in policy language."

16. This action arises out of an accident to a steam boiler located at Miami Wabash Paper, llc ("Miami Wabash") in Franklin, Ohio on July 16, 2001. As set forth in the accompanying Memorandum of Law, Mr. Cochran's testimony should be precluded because it does not bear on any material fact related to the steam boiler accident or to any business income loss or extra expense incurred by Mafcote.

17. Further, the interpretation of an insurance policy and the determination of whether it is ambiguous is a matter of law for the court. As shown in the accompanying Memorandum of Law, a motion *in limine* is properly granted where an expert's testimony is directed toward a legal interpretation of the insurance policy at issue.

18. Accordingly, Continental requests that this court preclude the expert testimony of Thomas W. Cochran, Jr., Miles Hilsinger, C.P.A., Mary Lynn Lage and Earl Rynston because

plaintiff failed to submit expert reports for these witnesses. In addition, Mr. Cochran's testimony should be precluded because it is irrelevant and calls for a legal conclusion.

Frederic R. Mindlin

FREDERIC R. MINDLIN

Sworn to before me this 16th
day of March, 2004.

Crystal Collins
Notary Public

CRYSTAL COLLINS
Notary Public, State of New York
No. 01CO4941137
Qualified in New York County
Certificate Filed in New York County
Commission Expires August 15, 20 06

EXHIBIT 1

DOCKETED
JACRUMBAFORMS CALENDAR 02-44-SWPDFILED
KENNETH J. MURPHY
U.S. DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WEST DIV CINCINNATIUNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISIONMafcote, Incorporated,
Plaintiff,

v.

Case No. C-1-02-411
(Beckwith, J.; Hogan, M.J.)Continental Casualty Insurance Company,
Defendant.

CALENDAR ORDER

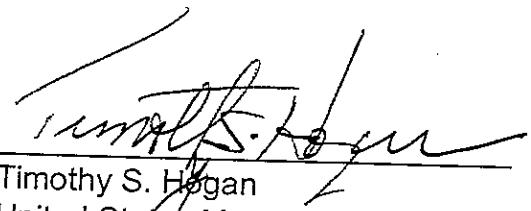
This calendar order shall proceed as follows:

Judge	4818
Mag.	BE
Journal	
Issue	CMTC
Docketed	1.

1. Deadline for leave to amend complaint: **October 4, 2002**
2. Deadline for disclosure of expert witnesses and submission of expert reports:
Plaintiff identify primary experts: **March 4, 2003**
Plaintiff produce primary reports: **April 4, 2003**
Defendant rebuttal for identifying primary experts: **May 6, 2003**
Defendant rebuttal for producing primary reports: **June 6, 2003**
3. Notice of compliance with Rule 26: **June 6, 2003**
4. Parties to exchange witness list and summary: **June 6, 2003**
5. Discovery deadline: **July 7, 2003**
6. Dispositive motions deadline: **August 7, 2003**
7. Final pretrial conference: **January 2004***
8. Trial: **February 2004***

September 4, 2002
Date

bac September 4, 2002


Timothy S. Hogan
United States Magistrate Judge

*The specific dates will be assigned by the District Court.

12

Frederic R Mindlin, Esq.
Mound Cotton Wollan & Greengrass - 1
One Battery Plaza
New York, NY 10004

Ré: 1:02-cv-00411

***** NOTICE *****

YOU MUST INFORM THIS OFFICE, IN WRITING, OF ANY CHANGE OF ADDRESS

#####
WE ARE PLEASED TO ANNOUNCE OUR COURT'S PRESENCE ON THE INTERNET AT
<http://www.ohsd.uscourts.gov>. PLEASE VISIT THIS SITE FOR UPDATED
INFORMATION REGARDING COURT POLICIES, PROCEDURES, AND FEES.
#####

PLEASE BE AWARE THAT ANY NEW ACTION WITH A CORPORATE PARTY NOW
REQUIRES COUNSEL TO FILE A "CORPORATE DISCLOSURE STATEMENT". THIS
FORM IS AVAILABLE AT ALL CLERK'S OFFICES AND ON THE WEB AT
<http://www.ohsd.uscourts.gov/forms.htm>.

THANK YOU

EXHIBIT 2

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INCORPORATED,)	
)	
Plaintiff,	)	Civil Action No. C-01-02-411
)	
V.	)	JUDGE SANDRA S. BECKWITH
	)	( X.J.; HOGAN, M.J.)
CONTINENTAL CASUALTY)	
INSURANCE COMPANY)	
)	
Defendant.)	
)	

PLAINTIFF'S NOTICE OF EXPERT WITNESSES

1. Earl Rynston, Ganet & Associates

Will testify that coverage was provided by Continental Casualty Company under Policy BM1098742493 to Mafcote Industries and its affiliates for all losses outlined in the letter from Steve Schulman to Nick Bozovich, Senior General Adjuster of CNACommercial Insurance, dated October 29, 2001, and the attachments that accompany that letter.

(Curriculum Vitae to be supplied)

2. Mary Lynn Lage, C.P.A.

Ms. Lage will testify that the accounting statements and information submitted to O.E. Schenevey, CPA, Reboul & Henderson, Inc. in letters dated December 7, 2001 from Ann Rocchio and December 28, 2001 from Steven A. Schulman were prepared in accordance with accepted accounting principals.

3. Miles Hilsinger
108 Main Street
Norwalk Connecticut 06850

(Curriculum Vitae will be supplied)

Mr. Hilsinger will testify that the temporary replacement, outsourcing of materials and changes of production schedules were necessary, reasonable and additional expenses in the paper industry to preserve clients, minimize loss and to maintain the business of Mafecote Industries as nearly as normal after

the boiler problem was diagnosed and addressed and that every available means to resume business as soon and as normal as possible was employed.

Respectfully submitted,

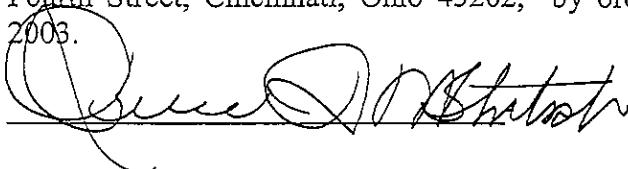
McINTOSH & McINTOSH



By 
Bruce B. McIntosh
Reg. #0013525
Attorney for Plaintiff
15 E. 8th Street, Suite 300 W
Cincinnati, Ohio 45202
513-929-4040

CERTIFICATION OF SERVICE

I hereby certify that a copy of the foregoing has been mailed and faxed to Frederic R. Mindlin, Attorney for Defendant, One Battery Park Plaza, New York, New York 10004 and to John C. Scott, Attorney at Law, 2200 Fourth & Vine Tower, Five West Fourth Street, Cincinnati, Ohio 45202, by ordinary U.S. Mail this 4th day of March, 2003.



Education

University of Louisville
BS Business Management, Accounting Major, 1991

Certified Public Accountant, 1997
Kentucky License #7109

Background

Diversified experience in manufacturing, service and public accounting industries. Background includes management and staff positions with expertise in:

- General Accounting
- Cost Accounting
- Inventory/Cost Control
- Financial Reporting
- Systems Implementation
- Department Management

Professional Experience

Royal Consumer Products, LLC
Div. of Mafcote Industries, Inc.

Controller - April 2001 to Present

Responsible for overall management of financial accounting, cost accounting, inventory management, purchasing and systems management for Royal Consumer Products Division. Work with Operations Manager to improve cost and production efficiencies in all production processes.

Georgia Gulf Chemicals & Vinyls, LLC
Louisville, KY 40299

Plant Controller – January 1996 to March 2001

Responsible for overall management and reports for financial and cost accounting, develop production standards, develop fiscal budget, and purchase all materials for Louisville Plant.

Kinetic Corporation
Louisville, KY 40206

Chief Financial Officer – September 1993 to January 1996

Responsible for cash management and financial accounting for all departments and divisions. Other responsibilities included property management for all tenant at Distillery Commons.

Organization Affiliations

- American Institute of Certified Public Accountants
- Kentucky Society of Certified Public Accountants
- Institute of Management Accountants, Louisville Chapter

EXHIBIT 3

McIntosh & McIntosh P.L.L.C.
15 East Eighth Street
Suite 300 W

Bruce B. McIntosh
Michael Todd McIntosh
A. Brian McIntosh*

*Also Licensed to Practice
in the Commonwealth
of Kentucky

Telephone (513) 929-4040

Telecopier (513) 929-4070

E-Mail: McIntosh@McIntoshlaw.com

Website: www.McIntoshlaw.com

April 9, 2003

Mr. Frederic R. Mindlin
Attorney at Law
MOUND, COTTON, WOLLAN & GREENGRASS
One Battery Park Plaza
New York, N.Y. 10004-1486

RE: Mafcote, Inc. v. Continental Casualty Insurance Co.

Your File No. 2429.004

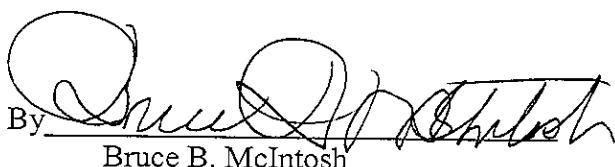
Dear Fred:

Although the enclosed "Curriculum Vitae" of Earle S. Rynston may not be a format with which you have become accustomed, I believe, nevertheless, it provides the necessary biographical information to qualify him as my expert in insurance matters.

I look forward to your response with respect to the suggested mediation.

Sincerely,

McINTOSH & McINTOSH

By 
Bruce B. McIntosh

BBMcI:fw

Encl.

Cc: Mr. Steven S. Schulman
Mr. J. C. Scott

Fay Wahl

From: "Bruce B. McIntosh"
To: "FAY WAHL" <FAY@McIntoshlaw.com>
Sent: Friday, April 04, 2003 10:19 AM
Subject: Fw: Mafcote Inc/Miami Wabash Paper

----- Original Message -----

From: Earle S. Rynston
To: bruce@mcintoshlaw.com
Cc: fay@mcintoshlaw.com
Sent: Tuesday, March 04, 2003 3:32 PM
Subject: Mafcote Inc/Miami Wabash Paper

Dear Mr. Mc Intosh,

This is in answer to your inquiry as to my background in the insurance industry. I have been a licensed broker for property and casualty insurance for over 40 years. My insurance education was as a student at The College of Insurance, now a campus of St. Johns University in New York. It continued afterwards in continuing studies to this day.

My career began with Davis.,Dorland & Co, a nationally known New York City brokerage firm founded in 1899. I was with them for 34 years. When I left I was Executive Vice President and a Director of the company , with 180 employees. I am now a Senior Vice President of Genatt Associates , who are a major regional brokerage firm , with 80 employees.

The scope of clients these two firms had and have as clients are a whose who of corporate America ,From financial firms such as Dun & Bradstreet,American Express, and J.P. Morgan Chase Bank to industrial companies such as Warner Lambert,Hoffman La Roche,etc..These firms depend upon Boiler and Machinery to protect their production equipment and data processing systems. By being with these companies I learned a great deal about this coverage. I used this knowledge as an integral part of my approach to new clients , whose brokers usually ignored this aspect of client protection and knew little about it.

Sincerely,

Earle S. Rynston

EXHIBIT 4

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INCORPORATED,)	
)	
)	
Plaintiff,	)	Civil Action No. C-01-02-411
)	
V.	)	JUDGE SANDRA S. BECKWITH
	)	( X. J.; HOGAN, M.J.)
CONTINENTAL CASUALTY)	
INSURANCE COMPANY)	
)	
Defendant.)	
)	

DEFENDANT'S NOTICE OF EXPERT WITNESS

1. Joel E. Chenevey, C.P.A.

Mr. Chenevey will testify that Mafcote has not substantiated a loss of production during the Period of Restoration as set forth under the CNA policy and therefore, Mafcote does not have a compensable business interruption claim, under the terms of the policy.

A copy of Mr. Chenevey's Curriculum Vitae is attached.

Dated: May 6, 2003

The Defendant,
CONTINENTAL CASUALTY INSURANCE
COMPANY, INC.

By its Attorneys,

MOUND, COTTON, WOLLAN & GREENGRASS

Frederic R. Mindlin

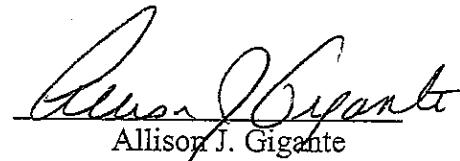
Frederic R. Mindlin, pro hac vice
One Battery Park Plaza
New York, NY 10004
(212) 804-4200

FAULKNER & TEPE, LLP
Jack C. Scott
Ohio Bar # 0029518
2200 Fourth & Vine Tower
Cincinnati, Ohio 45202-3606
(513) 421-7500

TO: Bruce McIntosh, Esq.
Attorney for Plaintiff
15 East 8th Street, Suite 300W
Cincinnati, Ohio 45202

I, Allison J. Gigante hereby certify that a copy of the foregoing was mailed, via Federal Express this 6th day of May, 2003 to the following counsel of record:

Bruce B. McIntosh, Esq.
15 E. 8th Street
Suite 300 W
Cincinnati, Ohio 45202



Allison J. Gigante

Allison J. Gigante

JOEL E. CHENEVEY

EDUCATION

Certified Public Accountant
University of Akron

Ashland College

Ohio Certificate 19272
Bachelor of Science,
Accounting
Business

BUSINESS EXPERIENCE

Reboul & Henderson, Inc.
Reboul, Johnson & Henderson, Inc.
Alex N. Sill Company
Harter, Singhaus & Co., CPA's
Swallen, Lawhun, Hubbard &
Abraham, CPA's
Touche Ross

Associate
Associate
Accountant
Accountant
Accountant
Accountant

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants
Ohio Society of Certified Public Accountants
National Association of Professional Insurance Investigators
Canton Claims Association

CIVIC AND SOCIAL ORGANIZATIONS

B.P.O. Elks
Pro Football H.O.F. Security Committee

Mr. Chenevey joined Messrs. Reboul & Henderson in 1991 and is currently working at the Cleveland West location. An avid sports fan, he is a lifetime resident of the Akron-Canton area. Mr. Chenevey has worked throughout the United States and Canada in the insurance adjusting industry since 1986. In addition, he has presented educational claims seminars to insurance industry personnel.

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
)ss.:
COUNTY OF NEW YORK)

Linda Eckhouse, being duly sworn, deposes and says:

Deponent is not a party to this action, is over the age of 18 years, and resides in Staten Island, New York 10308.

That on the 6th day of May, 2003 deponent served the annexed DEFENDANT'S
NOTICE OF EXPERT WITNESS upon:

Bruce McIntosh, Esq.
Attorney for Plaintiff
15 East 8th Street, Suite 300W
Cincinnati, Ohio 45202

attorneys for plaintiffs at the address designated by said attorneys by depositing the same enclosed in a postpaid properly addressed wrapper directed to each of said attorneys at the above addresses in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York and via facsimile.

Linda Eckhouse
Linda Eckhouse

Sworn to before me this
6th day of May, 2003

Notary Public

KATHRYN ALBA
NOTARY PUBLIC, State of New York
No. 01AL4733320
Qualified in Richmond County
Commission Expires August 31, 2005

EXHIBIT 5

OFFICE COPY

FILED

JUN 06 2003

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INCORPORATED,)
)
)
Plaintiff,)
)
V.)
)
CONTINENTAL CASUALTY)
INSURANCE COMPANY)
)
Defendant.)
)

KENNETH J. MURPHY, Clerk
CINCINNATI, OHIO

Civil Action No. C-01-02-411

JUDGE SANDRA S. BECKWITH
(X. J.; HOGAN, M.J.)

DEFENDANT'S EXPERT REPORT

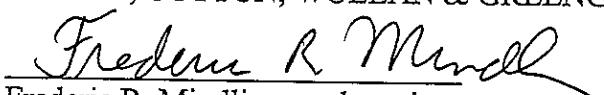
In compliance with the Court's Calendar Order dated September 4, 2002, defendant Continental Casualty Insurance Company ("Continental") submits the attached expert report of Joel E. Chenevey C.P.A..

Dated: June 5, 2003

The Defendant,
CONTINENTAL CASUALTY INSURANCE
COMPANY, INC.

By its Attorneys,

MOUND, COTTON, WOLLAN & GREENGRASS


 Frederic R. Mindlin, pro hac vice
 One Battery Park Plaza
 New York, NY 10004
 (212) 804-4200

FAULKNER & TEPE, LLP
 Jack C. Scott
 Ohio Bar # 0029518
 2200 Fourth & Vine Tower
 Cincinnati, Ohio 45202-3606
 (513) 421-7500

TO: Bruce McIntosh, Esq.
Attorney for Plaintiff
15 East 8th Street, Suite 300W
Cincinnati, Ohio 45202

I, Allison J. Gigante hereby certify that a copy of the foregoing was mailed, via Federal Express this 5th day of June, 2003 to the following counsel of record:

Bruce B. McIntosh, Esq.
15 E. 8th Street
Suite 300 W
Cincinnati, Ohio 45202



Allison J. Gigante

REBOUL & HENDERSON INC.

INVESTIGATIVE ACCOUNTING
INSURANCE CLAIM ACCOUNTING AND LITIGATION SUPPORT SERVICES

7160 CHAGRIN ROAD, SUITE 175, CHAGRIN FALLS, OHIO 44023

(440) 893-8900
FAX (440) 893-9877

June 2, 2003

Mr. Frederic R. Mindlin
Mound, Cotton, Wollan & Greengrass
One Battery Park Plaza
New York, NY 10004-1485

*RE: Insured: Miami Wabash Paper Company, Inc.
A Mafcote Affiliate
Franklin, OH
CNA Claim No.: 7A 114546
Date of accident: July 16, 2001
Business Interruption Loss
Boiler and Machinery policy*

Dear Mr. Mindlin:

We have reviewed the insured's accounting records within the scope of work you requested. The following comments relate to the extent of our work and the results of our accounting review.

The insured's Miami Wabash Paper operation coats paper and paperboard. An accident occurred at this facility on July 16, 2001 involving the insured's boiler. This affected the steam foiling process on the #7 coater machine. The insured was able to have a temporary boiler operational on August 16, 2001. We understand CNA Insurance paid the Extra Expense claim related to the temporary boiler rental. An additional \$253,693.61 claim was submitted for incremental outside purchase costs and claim preparation. The claim was made for Miami Wabash Paper, LLC and Royal Consumer Products, LLC, both of which are Mafcote affiliates.

Although the insured did not submit a Business Interruption claim, you have requested that we analyze a potential Business Interruption loss at Miami Wabash. You have advised us that CNA's liability period begins on 12:01 pm on August 13, 2001 and extends through September 19, 2001. As detailed on the enclosed schedules, we have calculated a production increase, not a loss. Furthermore, we were not provided documentation to support any sales cancellations that were a direct result of the CNA liability period. A sales or production loss has not been substantiated and therefore the insured has not sustained a Business Interruption loss.

Mr. Frederic R. Mindlin
 Mound, Cotton, Wollan & Greengrass
 June 2, 2003
 Page 2 of 3

It is a normal business practice for Royal Consumer Products to purchase coated paper from Miami Wabash. The insured previously provided us with copies of cancelled orders by Royal Products to Miami Wabash. However, these cancellations appear to have been initiated before the CNA liability period.

In order to analyze a potential Business Interruption loss at Miami Wabash during the CNA liability period, we obtained daily pound production for the #7 coater machine. As detailed on Exhibit C of the enclosed, we have listed the daily pounds for January 1, 2001 through December 2, 2001. We have requested the December 3 through 31, 2001 production pounds from the insured, but we have not yet been provided this information.

We have segregated production into four time periods:

1.)	Pre-accident	January 1 through July 15, 2001 229,445 average weekly lbs.
2.)	Post accident and before CNA liability period	July 16 through August 12, 2001 207,209 average weekly lbs.
3.)	CNA liability period	August 13 through September 19, 2001 243,354 average weekly lbs.
4.)	Post CNA liability period	September 20 through December 2, 2001 254,652 average weekly lbs.

We calculated average weekly production of 229,445 pounds before the accident and 254,652 pounds after the CNA liability period. For these 38.57 weeks unaffected by the accident, weekly production averaged 236,353 pounds. Based on this weekly average, we have projected 1,283,396 pounds of production for the 5.43 week CNA liability period.

Actual production pounds were 1,321,410, or 243,354 pounds per week, during the CNA liability period. Actual production exceeds our projection by 38,014 pounds. A loss in production or sales has not been substantiated during the CNA liability period. As a result, the insured has not sustained a Business Interruption loss.

On Exhibit B, we have calculated a \$.1460 Business Interruption value per pound. The annual values were calculated by the insured and previously used to determine the 2-day deductible. The insured's calculated values appear reasonable. We have divided the annual value by our projected annual pounds of 12,290,353. Our projection is based on our 236,353 projected weekly pounds previously discussed.

Mr. Frederic R. Mindlin
Mound, Cotton, Wollan & Greengrass
June 2, 2003
Page 3 of 3

Please contact Joel E. Chenevey, CPA of our office at (800) 648-4567 should you have any questions or require additional information.

Very truly yours,

Reboul & Henderson

Reboul & Henderson, Inc.

Enclosure

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE

DATE OF ACCIDENT: JULY 16, 2001

CNA LIABILITY PERIOD - 8/13/01 12:01 PM THRU 9/19/01
BUSINESS INTERRUPTION LOSS CALCULATION

	R & H SUGGESTED 543 WEEKS	
PROJECTED LBS		
ACTUAL LBS	1,283,396	EXHIBIT C
LOST (INCREASED) LBS	1,321,410	EXHIBIT C
BUSINESS INTERRUPTION VALUE PER POUND	(38,014)	
CALCULATED BUSINESS INTERRUPTION LOSS	\$ 0.1460	EXHIBIT B
	\$ -	

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
BUSINESS INTERRUPTION VALUE PER LB.

EXHIBIT B

(A)	ANNUAL VALUE	AVG. PER LB
	236,353	EXHIBIT C

WEEKLY LBS. PRODUCTION
WEEKS
PROJECTED ANNUAL LBS

12,290,353

TOTAL SALES

\$ 13,740,000 \$ 1.1179

LESS: CASH DISCOUNTS

52,000 0.0042

NET SALES

13,792,000 1.1222

LESS: MATERIALS AND SUPPLIES

RAW MATERIALS	9,126,000	0.7425
SUPPLIES CONSUMED	306,000	0.0249
SERVICES PURCHASED	<u>670,000</u>	<u>0.0545</u>
TOTAL MATERIALS & SUPPLIES	<u>10,102,000</u>	<u>0.8219</u>

GROSS EARNINGS

3,690,000 0.3002

LESS: ORDINARY PAYROLL

1,896,000 0.1543

GROSS EARNINGS LESS ORDINARY PAYROLL

\$ 1,794,000 0.1460

EXHIBIT A

NUMBER OF DAYS	302
AVERAGE DAILY DAYS	\$ 5,940
2 DAY DEDUCTIBLE	<u>2</u> <u>\$ 11,880</u>

(A) ANNUAL VALUE CALCULATED BY INSURED AND USED IN
2 DAY DEDUCTIBLE CALCULATION, WHICH APPEARS REASONABLE.

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001

#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
PAGE 1

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
MON	1/1/2001									
TUES	1/2/2001									
WED	1/3/2001									
THURS	1/4/2001									
FRI	1/5/2001									
SAT	1/6/2001									
SUN	1/7/2001	1								
MON	1/8/2001									
TUES	1/9/2001		62,640	193,200						
WED	1/10/2001		23,934							
THURS	1/11/2001		60,310							
FRI	1/12/2001		103,380							
SAT	1/13/2001		114,608							
SUN	1/14/2001	2	55,996	420,868						
MON	1/15/2001									
TUES	1/16/2001		21,720							
WED	1/17/2001		83,734							
THURS	1/18/2001		72,952							
FRI	1/19/2001		21,332							
SAT	1/20/2001									
SUN	1/21/2001	3		199,738						
MON	1/22/2001		90,802							
TUES	1/23/2001		108,405							
WED	1/24/2001		91,204							
THURS	1/25/2001		57,470							
FRI	1/26/2001		65,444							
SAT	1/27/2001		21,942							
SUN	1/28/2001	4		435,267						
MON	1/29/2001		39,278							
TUES	1/30/2001		40,048							
WED	1/31/2001		51,071							
THURS	2/1/2001		45,034							
FRI	2/2/2001		45,196							
SAT	2/3/2001									
SUN	2/4/2001	5		220,627						
MON	2/5/2001		40,426							
TUES	2/6/2001		41,602							
WED	2/7/2001		53,957							

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001

#7 COATER LBS - DAILY PRODUCTION

BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
DAY	DATE	WK	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS
THURS	2/8/2001		37,018				
FRI	2/9/2001		30,548				
SAT	2/10/2001	6					
SUN	2/11/2001						
MON	2/12/2001						
TUES	2/13/2001						
WED	2/14/2001						
THURS	2/15/2001						
FRI	2/16/2001						
SAT	2/17/2001						
SUN	2/18/2001	7					
MON	2/19/2001		69,972				
TUES	2/20/2001		79,180				
WED	2/21/2001		77,800				
THURS	2/22/2001						
FRI	2/23/2001						
SAT	2/24/2001						
SUN	2/25/2001	8					
MON	2/26/2001		39,122				
TUES	2/27/2001		28,482				
WED	2/28/2001		54,936				
THURS	3/1/2001						
FRI	3/2/2001						
SAT	3/3/2001						
SUN	3/4/2001	9					
MON	3/5/2001		22,516				
TUES	3/6/2001		40,230				
WED	3/7/2001		68,542				
THURS	3/8/2001						
FRI	3/9/2001						
SAT	3/10/2001	10					
SUN	3/11/2001						
MON	3/12/2001						
TUES	3/13/2001		28,962				
WED	3/14/2001		29,247				
THURS	3/15/2001		9,390				
FRI	3/16/2001		35,294				
SAT	3/17/2001						
SUN	3/18/2001	11					
			102,893				

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
PAGE 3

Page 32 of 54

		BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
DAY	DATE	WK		DAILY	WEEKLY	DAILY	WEEKLY	DAILY	WEEKLY
				LBS	LBS	LBS	LBS	LBS	LBS
MON	3/19/2001			80,770					
TUES	3/20/2001			80,790					
WED	3/21/2001			64,560					
THURS	3/22/2001								
FRI	3/23/2001								
SAT	3/24/2001								
SUN	3/25/2001	12							
MON	3/26/2001			78,452					
TUES	3/27/2001			95,540					
WED	3/28/2001			67,332					
THURS	3/29/2001			120,938					
FRI	3/30/2001								
SAT	3/31/2001								
SUN	4/1/2001	13							
MON	4/2/2001			59,056					
TUES	4/3/2001			26,922					
WED	4/4/2001			23,982					
THURS	4/5/2001			44,858					
FRI	4/6/2001								
SAT	4/7/2001								
SUN	4/8/2001	14							
MON	4/9/2001			60,164					
TUES	4/10/2001			43,645					
WED	4/11/2001			25,416					
THURS	4/12/2001			14,416					
FRI	4/13/2001								
SAT	4/14/2001								
SUN	4/15/2001	15							
MON	4/16/2001			33,116					
TUES	4/17/2001			44,178					
WED	4/18/2001			30,392					
THURS	4/19/2001			16,302					
FRI	4/20/2001								
SAT	4/21/2001								
SUN	4/22/2001	16							
MON	4/23/2001			73,242					
TUES	4/24/2001			78,331					
WED	4/25/2001			87,720					
THURS	4/26/2001								

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY	WEEKLY	DAILY	WEEKLY	DAILY	WEEKLY	DAILY	WEEKLY
LBS	LBS	LBS	LBS	LBS	LBS	LBS	LBS	LBS	LBS	LBS
FRI	4/27/2001									
SAT	4/28/2001									
SUN	4/29/2001	17								
MON	4/30/2001									
TUES	5/1/2001									
WED	5/2/2001									
THURS	5/3/2001									
FRI	5/4/2001									
SAT	5/5/2001									
SUN	5/6/2001	18								
MON	5/7/2001									
TUES	5/8/2001									
WED	5/9/2001									
THURS	5/10/2001									
FRI	5/11/2001									
SAT	5/12/2001									
SUN	5/13/2001	19								
MON	5/14/2001		62,576							
TUES	5/15/2001		142,702							
WED	5/16/2001		138,383							
THURS	5/17/2001		3,858							
FRI	5/18/2001		1,570							
SAT	5/19/2001									
SUN	5/20/2001	20								
MON	5/21/2001		66,253							
TUES	5/22/2001		60,898							
WED	5/23/2001		58,322							
THURS	5/24/2001		61,534							
FRI	5/25/2001									
SAT	5/26/2001	21								
SUN	5/27/2001		247,007							
MON	5/28/2001									
TUES	5/29/2001		117,682							
WED	5/30/2001		80,514							
THURS	5/31/2001		72,928							
FRI	6/1/2001		70,446							
SAT	6/2/2001									
SUN	6/3/2001	22								
MON	6/4/2001		68,758							

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT	AFTER ACCIDENT & CNA PERIOD	CNA LIABILITY PERIOD	AFTER CNA LIABILITY PERIOD
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
TUES	6/5/2001		45,482			
WED	6/6/2001		62,508			
THURS	6/7/2001		32,058			
FRI	6/8/2001					
SAT	6/9/2001					
SUN	6/10/2001	23				
MON	6/11/2001		105,748			
TUES	6/12/2001		76,176			
WED	6/13/2001		51,622			
THURS	6/14/2001		31,182			
FRI	6/15/2001					
SAT	6/16/2001					
SUN	6/17/2001	24				
MON	6/18/2001		56,017			
TUES	6/19/2001		68,550			
WED	6/20/2001		30,152			
THURS	6/21/2001		15,992			
FRI	6/22/2001		39,074			
SAT	6/23/2001					
SUN	6/24/2001	25				
MON	6/25/2001		10,476			
TUES	6/26/2001		65,662			
WED	6/27/2001		74,758			
THURS	6/28/2001		40,960			
FRI	6/29/2001		25,646			
SAT	6/30/2001					
SUN	7/1/2001	26				
MON	7/2/2001		78,411			
TUES	7/3/2001		53,590			
WED	7/4/2001					
THURS	7/5/2001					
FRI	7/6/2001					
SAT	7/7/2001					
SUN	7/8/2001	27				
MON	7/9/2001		132,001			
TUES	7/10/2001		49,300			
WED	7/11/2001		74,358			
THURS	7/12/2001		76,596			
FRI	7/13/2001		85,264			
			57,106			

JULY 4TH
JULY 4TH
JULY 4TH

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
PAGE 6

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY	WEEKLY	DAILY	WEEKLY	DAILY	WEEKLY	DAILY	WEEKLY
SAT	7/14/2001									
SUN	7/15/2001	28								
MON	7/16/2001									
TUES	7/17/2001									
WED	7/18/2001									
THURS	7/19/2001									
FRI	7/20/2001									
SAT	7/21/2001									
SUN	7/22/2001	29								
MON	7/23/2001									
TUES	7/24/2001									
WED	7/25/2001									
THURS	7/26/2001									
FRI	7/27/2001									
SAT	7/28/2001									
SUN	7/29/2001	30								
MON	7/30/2001									
TUES	7/31/2001									
WED	8/1/2001									
THURS	8/2/2001									
FRI	8/3/2001									
SAT	8/4/2001									
SUN	8/5/2001	31								
MON	8/6/2001									
TUES	8/7/2001									
WED	8/8/2001									
THURS	8/9/2001									
FRI	8/10/2001									
SAT	8/11/2001									
SUN	8/12/2001	32								
MON	8/13/2001									
TUES	8/14/2001									
WED	8/15/2001									
THURS	8/16/2001									
FRI	8/17/2001									
SAT	8/18/2001									
SUN	8/19/2001	33								
MON	8/20/2001									
TUES	8/21/2001									

ACCIDENT

12:01 PM

CNA LIABILITY BEGINS

RENTAL BOILER BEGINS

Case 1:02-cv-00411-SSB-TSH

MON
TUES
WED
THURS
FRI
SAT
SUN
MON
TUES

94,404
45,300

136,032

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
WED	8/22/2001								18,966	
THURS	8/23/2001								76,772	
FRI	8/24/2001								33,962	
SAT	8/25/2001								55,106	
SUN	8/26/2001	34								
MON	8/27/2001								60,444	
TUES	8/28/2001								51,872	
WED	8/29/2001								61,498	
THURS	8/30/2001								16,620	
FRI	8/31/2001								29,928	
SAT	9/1/2001									
SUN	9/2/2001	35								
MON	9/3/2001								220,362	
TUES	9/4/2001								15,562	
WED	9/5/2001								15,684	
THURS	9/6/2001								58,398	
FRI	9/7/2001								70,822	
SAT	9/8/2001								12,608	
SUN	9/9/2001	36								
MON	9/10/2001								7,210	
TUES	9/11/2001								2,362	
WED	9/12/2001								13,964	
THURS	9/13/2001								48,002	
FRI	9/14/2001								42,942	
SAT	9/15/2001								50,420	
SUN	9/16/2001	37								
MON	9/17/2001								77,548	
TUES	9/18/2001								139,902	
WED	9/19/2001								85,082	
THURS	9/20/2001								302,532	
FRI	9/21/2001									
SAT	9/22/2001									
SUN	9/23/2001	38								
MON	9/24/2001									
TUES	9/25/2001									
WED	9/26/2001									
THURS	9/27/2001									
FRI	9/28/2001									
SAT	9/29/2001									

LABOR DAY

END CNA LIABILITY PERIOD

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
SUN	9/30/2001	39								72,720
MON	10/1/2001									23,726
TUES	10/2/2001									37,884
WED	10/3/2001									40,906
THURS	10/4/2001									44,740
FRI	10/5/2001									35,564
SAT	10/6/2001									30,972
SUN	10/7/2001	40								15,472
MON	10/8/2001									30,552
TUES	10/9/2001									55,428
WED	10/10/2001									78,618
THURS	10/11/2001									86,196
FRI	10/12/2001									45,024
SAT	10/13/2001									
SUN	10/14/2001	41								295,818
MON	10/15/2001									
TUES	10/16/2001									83,758
WED	10/17/2001									49,068
THURS	10/18/2001									57,426
FRI	10/19/2001									73,326
SAT	10/20/2001	42								130,227
SUN	10/21/2001									
MON	10/22/2001									
TUES	10/23/2001									
WED	10/24/2001									
THURS	10/25/2001									
FRI	10/26/2001									
SAT	10/27/2001									
SUN	10/28/2001	43								197,578
MON	10/29/2001									
TUES	10/30/2001									
WED	10/31/2001									
THURS	11/1/2001									
FRI	11/2/2001									
SAT	11/3/2001									
SUN	11/4/2001	44								
MON	11/5/2001									
TUES	11/6/2001									
WED	11/7/2001									

MIAMI WABASH PAPER
 A MAFCOTE AFFILIATE
 DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
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DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
THURS	11/8/2001	45	11/9/2001		29,762		84,922		29,762	
FRI	11/10/2001		11/11/2001		56,920		42,626		42,626	
SAT			11/12/2001		44,248		68,330		44,248	
SUN			11/13/2001		79,896		62,320		79,896	
TUES	11/14/2001		11/15/2001		15,368		354,340		15,368	
WED	11/16/2001		11/17/2001		46,632				46,632	
THURS	11/18/2001	46	11/19/2001							
FRI	11/20/2001		11/21/2001		51,822		47,298		51,822	
SAT	11/22/2001		11/23/2001		40,134		28,286		40,134	
SUN	11/24/2001	47	11/25/2001		21,028		31,096		21,028	
TUES	11/26/2001		11/27/2001		31,096				31,096	
WED	11/28/2001		11/29/2001		219,664				219,664	
THURS	11/30/2001									
FRI										
SAT	12/1/2001									
SUN	12/2/2001	48								

THANKSGIVING
 THANKSGIVING
 THANKSGIVING

WEEKS	6,424,466	6,424,466	828,834	828,834	1,321,410	1,321,410	2,691,667	2,691,667	11,266,377
AVG WEEKLY	28.0	4.0	EXHIBIT A	5.43	10.57	48.0			
			207,209	243,354	254,652	234,716			

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16

EXHIBIT C
PAGE 10

DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
			WEEKS	LBS	Avg Week					
TOTAL LBS PRODUCED BEFORE ACCIDENT			28.00	6,424,466	229,445					
TOTAL LBS PRODUCED AFTER CNA LIABILITY PERIOD			10.57	2,691,667	254,652					
TOTAL LBS PRODUCED - NOT IMPACTED BY ACCIDENT			<u>38.57</u>	<u>9,116,133</u>	<u>236,353</u>					

TOTAL LBS PRODUCED BEFORE ACCIDENT	28.00	6,424,466	229,445
TOTAL LBS PRODUCED AFTER CNA LIABILITY PERIOD	10.57	2,691,667	254,652
<u>TOTAL LBS PRODUCED - NOT IMPACTED BY ACCIDENT</u>	<u>38.57</u>	<u>9,116,133</u>	<u>236,353</u>

EXHIBIT A 1,283,396 **PROJECTED 5.43 WEEKS**

EXHIBIT A 1,321,410 ACTUAL LBS

(38,014) DECREASE (INCREASE) IN LBS

AFFIDAVIT OF SERVICE

Linda Eckhouse, being duly sworn, deposes and says:

Deponent is not a party to this action, is over the age of 18 years, and resides in Staten Island, New York 10303

That on the 5th day of June, 2003 deponent served the within DEFENDANT'S EXPERT REPORT upon:

Bruce B. McIntosh, Esq.
McInosh & McIntosh
15 E. 8th Street, Suite 300
Cincinnati, Ohio 45202

Jack Scottm, Esq.
Faulker & Tepe, LLP
2200 Fourth & Vine Tower
Cincinnati, Ohio 45202

at the address designated by said attorneys by depositing the same enclosed in a postpaid properly addressed wrapper directed to each of said attorneys at the above address via Federal Express.

Linda Eckhouse
LINDA ECKHOUSE

Sworn to before me this
5th day of June, 2003


K. J. Miller
Notary Public

KEVIN J. BRASSIL
Notary Public, State of New York
No. 31-5018311
Qualified in New York County
Certificate Filed in New York County
Commission Expires September 27, 2005 J

EXHIBIT 6

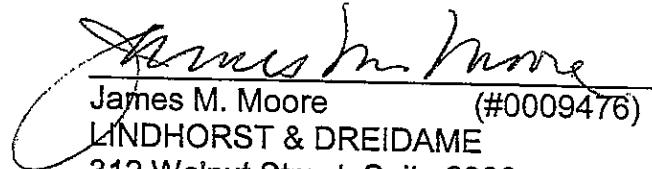
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INC.	:	CASE NO. C-1-02-411
Plaintiff	:	Hogan, Magistrate Judge
vs.	:	
CONTINENTAL CASUALTY INSURANCE COMPANY	:	PLAINTIFF'S REQUEST FOR LEAVE TO EXTEND TIME TO DISCLOSE EXPERT WITNESSES
Defendant	:	

On March 4, 2003, plaintiff's then-counsel filed Plaintiff's Notice of Expert Witness. Recently, the undersigned has been substituted as counsel for plaintiff. It is undersigned's counsel's good faith belief that additional time is required for the plaintiff to give notice of expert witnesses to defendant. This belief is based upon a review of the pertinent pleadings and documents which have been obtained in discovery.

Under the Court's calendar Order docketed on September 12, 2002 (Document No. 12), plaintiff was to have identified primary experts by March 4, 2003 and to produce primary reports by April 4, 2003. Plaintiff respectfully submits that it will require an additional 60 days, up to and including August 6, 2003, to identify primary experts and that it will require an additional 30 days beyond that, up to and including September 5, 2003 to produce primary reports.

Plaintiff respectfully submits that its motion to extend time to identify primary experts and to produce primary reports is well taken and should be granted.


James M. Moore (#0009476)

LINDHORST & DREIDAME
312 Walnut Street, Suite 2300
Cincinnati, OH 45202-4091
(513) 421-6630 (telephone)
(513) 421-0212 (facsimile)
Trial Attorney for Plaintiff

Of Counsel:

LINDHORST & DREIDAME
312 Walnut Street, Suite 2300
Cincinnati, OH 45202-4091
(513) 421-6630 (telephone)
(513) 421-0212 (facsimile)

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been transmitted by regular U.S. Mail to John C. Scott, Esq. Faulkner & Tepe, LLP, 2200 Fourth & Vine Tower, Cincinnati, OH 45202; and Frederick R. Mindlin and Costantino P. Suriano, Esq., Mound, Cotton, Wollan & Greengrass, One Battery Park Plaza, New York, New York 10004-1486 this 6 day of June, 2003.

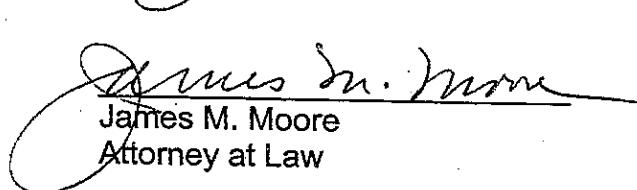

James M. Moore
Attorney at Law

EXHIBIT 7

FILED
KENNETH J. MURPHY
CLERK

03 JUN 10 PM 12:32

U.S. DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WEST CIV CINCINNATI

Mafcote, Incorporated,
Plaintiff,

v.

Case No. C-1-02-411
(Beckwith, J.; Hogan, M.J.)

Continental Casualty Insurance Company,
Defendant.

Date	6/8/03
Mag.	RE
Journal	
Issue	CMTC
Searched	
Searched	
Searched	

AMENDED CALENDAR ORDER

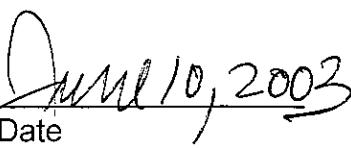
This matter is before the Court on Plaintiff's request for leave to extend time to disclose expert witnesses (Doc. 16). For good cause shown, the motion is GRANTED and the following calendar shall be amended as follows:

1. Deadline for disclosure of expert witnesses and submission of expert reports:

Plaintiff identify primary experts: **August 6, 2003**

Plaintiff produce primary reports: **September 5, 2003**

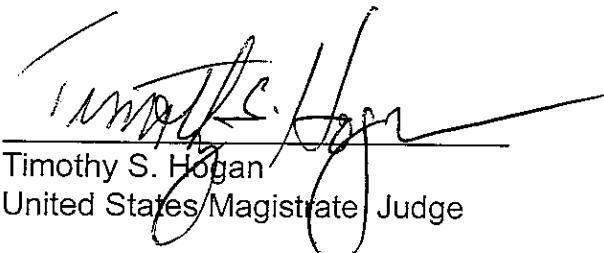
2. All other dates will remain in effect.



Date

bac

June 10, 2003


Timothy S. Hogan
United States Magistrate Judge



Document

Costantino P Suriano, Esq.
Mound Cotton Wollan & Greengrass - 1
One Battery Plaza
New York, NY 10004

Re: 1:02-cv-00411

***** NOTICE *****

YOU MUST INFORM THIS OFFICE, IN WRITING, OF ANY CHANGE OF ADDRESS

WE ARE PLEASED TO ANNOUNCE OUR COURT'S PRESENCE ON THE INTERNET AT
<http://www.ohsd.uscourts.gov>. PLEASE VISIT THIS SITE FOR UPDATED
INFORMATION REGARDING COURT POLICIES, PROCEDURES, AND FEES.
PLEASE BE AWARE THAT ANY NEW ACTION WITH A CORPORATE PARTY NOW
REQUIRES COUNSEL TO FILE A "CORPORATE DISCLOSURE STATEMENT". THIS
FORM IS AVAILABLE AT ALL CLERK'S OFFICES AND ON THE WEB AT
<http://www.ohsd.uscourts.gov/forms.htm>.

NOTICE TO ALL COUNSEL PRACTICING BEFORE THE JUDICIAL OFFICERS IN
DAYTON, OHIO. THERE IS A NEW GENERAL ORDER #1 ISSUED IN THIS COURT
THAT IS EFFECTIVE FEBRUARY 1, 2003

THANK YOU

EXHIBIT 8

FILED
KENNETH J. MURPHY
CLERK

03 JUL 10 PM 3:54

U.S. DISTRICT COURT
SOUTHERN DIST OHIO
WEST DIV CINCINNATI

Mafcote, Incorporated,
Plaintiff,

v.

Case No. C-1-02-411
(Beckwith, J.; Hogan, M.J.)

Continental Casualty Insurance Company,
Defendant.

Judge	1878
Mag.	BE
Journal	
Issue	Cmtc
Oocketed	7.

AMENDED CALENDAR ORDER

This matter is before the Court on Defendant's request for leave to extend time to disclose additional rebuttal expert witnesses (Doc. 21). For good cause shown, the motion is GRANTED:

1. Defendant's are permitted a thirty-day (30) day extension following the submission of plaintiff's expert witness reports to disclose additional rebuttal expert witnesses and 30 days to submit additional rebuttal expert reports.
2. Motion filing deadline: **November 5, 2003**
3. No other extensions will be permitted to the remainder of the calendar.

July 8, 2003
Date
bac July 8, 2003

Timothy S. Hogan
Timothy S. Hogan
United States Magistrate, Judge

22

EXHIBIT 9

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INC. : CASE NO. C-1-02-411
Plaintiff : Hogan, Magistrate Judge
vs. :
CONTINENTAL CASUALTY : PLAINTIFF'S DISCLOSURE OF
INSURANCE COMPANY : EXPERT WITNESSES
Defendant :
:

Now comes plaintiff, Mafote, Inc., pursuant to the Amended Calendar Order issued on July 10, 2003 (Document No. 22) and discloses the following expert witnesses:

1. Thomas W. Cochran, Jr.
631 North Main Street
Kilmarnock, Virginia

Mr. Cochran will testify concerning the nature and purpose of boiler and machinery insurance, coverage afforded by defendant's Policy No. BM1098742493 to plaintiff's loss, and ambiguities in policy language.

2. Earl Rynston
3333 New Hyde Park Road, Suite 400
New Hyde Park, NY 11042

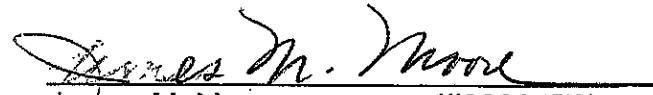
Mr. Rynston will testify that coverage was provided by defendant under Policy No. BM1098742493 to plaintiff and its affiliates for all losses outlined in the letter from plaintiff's President to Nick Bozovich, Senior General Adjuster of CNA Commercial Insurance, dated October 29, 2001, and attachments.

3. Mary Lynn Lage, CPA
2201 Wildflower Trial
Fisherville, KY 40023

Ms. Lage will testify that the accounting statements and information submitted to Joel Schenevey, CPA, Reboul & Henderson, Inc. in letters dated December 7, 2001 from Anna Rocchio and December 28, 2001 from Steven A. Schulman were prepared in accordance with accepted accounting principles.

4. Miles Hilsinger
108 Main Street
Norwalk, CT 06850

Mr. Hilsinger will testify that the temporary replacement, outsourcing of materials and changes of production schedules were necessary, reasonable and additional expenses in the paper industry to preserve clients, minimize loss and to maintain the business of plaintiff as nearly as normal after the boiler problem was diagnosed and addressed and that every available means to resume business as soon and as normal as possible was employed by plaintiff.

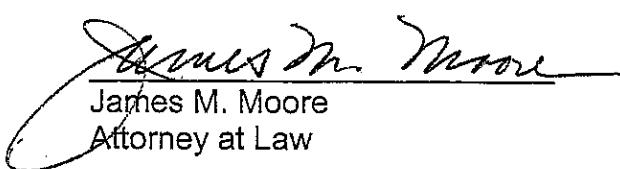

James M. Moore (#0009476)
LINDHORST & DREIDAME
312 Walnut Street, Suite 2300
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(513) 421-6630 (telephone)
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Trial Attorney for Plaintiff

Of Counsel:

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(513) 421-6630 (telephone)
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been transmitted by regular U.S. Mail to John C. Scott, Esq. Faulkner & Tepe, LLP, 2200 Fourth & Vine Tower, Cincinnati, OH 45202; and Frederick R. Mindlin, Esq., Mound, Cotton, Wollan & Greengrass, One Battery Park Plaza, New York, New York 10004-1486 this 6th day of August, 2003.



James M. Moore

James M. Moore
Attorney at Law

EXHIBIT 10

LINDHORST & DREIDAME

A LEGAL PROFESSIONAL ASSOCIATION

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ROBERT F. DREIDAME 1914-1978
WILLIAM J. WALSH 1919-1996
LEO J. BRESLIN 1928-2000

(1) ALSO ADMITTED IN KENTUCKY
(2) ALSO ADMITTED IN FLORIDA

September 5, 2003

John C. Scott, Esq.
Faulkner & Tepe, LLP
2200 Fourth & Vine Tower
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Cincinnati, OH 45202

Frederick R. Mindlin, Esq.
Mound, Cotton, Wollan & Greengrass
One Battery Park Plaza
New York, NY 10004-1486

In re: *Mafcote, Inc. v. Continental Casualty Insurance Company*
Our File No.: 872/0018

Dear Counsel:

I would like to request informally your agreement to permit our expert witness, Thomas Cochran, an additional seven days within which to complete his report in this case. Mr. Cochran has recently had a family emergency. Although he himself has not requested a continuance on this basis, I have felt uncomfortable in contacting him this week because of it. If you are unable to grant me the extension up to and including September 12, 2003 for this purpose, I would appreciate it if you would advise me as soon as possible. Thank you for your cooperation.

Sincerely,

LINDHORST & DREIDAME



James M. Moore

JMM/dal